

US TAX COURT
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US TAX COURT
eFILED

FEB 1 2016

JOEL ROUSSEAU

Petitioner(s)

ELECTRONICALLY FILED

v.

Docket No. 31829-15 L

COMMISSIONER OF INTERNAL REVENUE,
Respondent

ANSWER

CERTIFICATE OF SERVICE

ORIGINAL

UNITED STATES TAX COURT

JOEL ROUSSEAU)	
)	
Petitioner,)	
)	
v.)	Docket No. 31829-15L
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits, denies, and alleges as follows:

1. Denies for lack of sufficient knowledge or information; alleges that petitioner appears to reside in Miami Beach, Florida.

2. First sentence: admits.

Second sentence: neither admits nor denies on the ground that petitioner's assertion constitutes a legal conclusion and does not constitute a material allegation of fact that would require a response pursuant to Tax Court Rule 36(b).

3. Admits; alleges that, as of this writing, respondent's records reflect \$635,420.65 in unpaid income tax, additions to tax, and interest for petitioner's 2013 taxable year.

4. Denies that respondent erred as alleged; alleges that on August 17, 2015, respondent's appeals officer reviewed respondent's revenue officer's case notes concerning

petitioner's 2013 taxable year and determined that petitioner had failed to provide respondent with requested information and documents despite receiving a 45-day extension from respondent's Collection function; alleges further that, in a letter dated August 17, 2015, respondent's Appeals Officer requested certain information and documents from petitioner, including a Form 433-B, Collection Information Statement for Businesses, by September 24, 2015; alleges further that on September 24, 2015, petitioner's representative asked respondent's appeals officer for an additional two weeks after petitioner failed to provide any of the requested documents by the September 24, 2015 deadline; alleges further that on October 15, 2015, petitioner's representative provided respondent's appeals officer with an unsigned Form 433-A and three bank statements, but not a Form 433-B or other information previously requested; alleges further that on October 16, 2015, the appeals officer agreed to allow an additional week for petitioner to provide the requested information, which included verification of petitioner's current income; alleges further that on November 5, 2015, after petitioner had still failed to provide the requested information and documents, including the Form 433-B originally requested on August 17, 2015, respondent's appeals officer advised petitioner's representative that no additional time would be

allowed; alleges further that petitioner is deemed to have conceded the other determinations on respondent's notice of determination pursuant to Tax Court Rule 331(b)(4).

5. a. and b. Admits that installment agreements were proposed as stated in the notice of determination; denies for lack of sufficient knowledge or information as to the remainder of the sub-paragraphs.

c. Admits and/or alleges that petitioner's representative provided minimal documentation (an unsigned Form 433-A and three bank statements) and proposed installment agreements to respondent's appeals officer; admits further that petitioner's representative and respondent's appeals officer had telephone conferences and correspondence; denies for lack of sufficient knowledge or information as to the remainder of the sub-paragraph.

d. Denies for lack of sufficient knowledge or information.

e. Admits and/or alleges that petitioner's representative repeatedly requested additional time to provide information and documents that were requested by respondent's appeals officer; denies that petitioner was able to provide documents and information within a reasonable timeframe; denies

the remainder of the sub-paragraph for lack of sufficient knowledge or information.

f. Admits that petitioner filed tax returns as stated; denies the remainder of the sub-paragraph for lack of sufficient knowledge or information.

g. First sentence: admits.

Second sentence: neither admits nor denies on the ground that petitioner's assertion constitutes a legal conclusion and does not constitute a material allegation of fact that would require a response pursuant to Tax Court Rule 36(b).

Third sentence: denies for lack of sufficient knowledge or information.

h. Admits and/or alleges that, as described in paragraph four, supra, on November 5, 2015, respondent's appeals officer advised petitioner's representative that no additional time would be allowed after petitioner's repeated failure to provide requested documents and information by earlier deadlines; admits and/or alleges further that the notice of determination was issued because of petitioner's failure to timely provide requested documents or information, including documents or information that would explain ostensible inconsistencies in the limited financial information that petitioner did provide; denies the characterization of

respondent's appeals officer's decision as sudden rather than the reasonable consequence of petitioner's repeated failure to provide requested documents and information.

6. Denies generally each and every allegation of the petition not herein specifically admitted, qualified, or denied.

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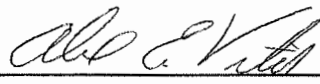
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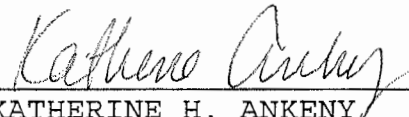
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WHEREFORE, it is prayed that the relief sought in the petition be denied and that respondent's determination, as set forth in the notice of determination, be in all respects approved.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

Date: FEB 01 2016

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Docket No. 31829-15L

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ANSWER was served on petitioner by mailing the same on FEB 01 2016 in a postage paid wrapper addressed as follows:

Joel Rousseau
1881 Washington Ave., #2G
Miami, FL 33139

Date: FEB 01 2016



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